

Corporation name as shown on L-1120	Federal Employer Identification Number	2016 LANSING
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CORPORATION RENAISSANCE ZONE DEDUCTION, SCHEDULE RZ OF FORM L-1120

FOR COMPUTATION OF THE RENAISSANCE ZONE DEDUCTION

FOR USE BY A CORPORATION LOCATED AND DOING BUSINESS IN A LANSING RENAISSANCE ZONE

1. Address of each location in a {City Name} Renaissance Zone and the number of the zone	2. Dates qualified to claim RZ deduction
	Starting date / /
	Ending date / /
	Starting date / /
	Ending date / /

DISQUALIFICATION SECTION

A CORPORATION IS NOT QUALIFIED TO CLAIM THE RENAISSANCE ZONE DEDUCTION IF ANY OF THE FOLLOWING TAXES ARE DELINQUENT:

City Income Tax	Personal Property Tax	Commercial Facilities Tax (CFT)	City (Detroit) Utilities Users Tax
Michigan Income Tax	Michigan Single Business Tax	Enterprise Zone Tax	Technology Park Development Tax
General Property Tax	Industrial Facilities Tax (IFT)	Neighborhood Enterprise Zone Tax	Commercial Forest Tax

CORPORATION LOCATED AND DOING BUSINESS IN A RENAISSANCE ZONE

TO CLAIM A RENAISSANCE ZONE DEDUCTION A CORPORATION MUST HAVE REAL AND/OR PERSONAL PROPERTY LOCATED IN A LANSING RENAISSANCE ZONE AND BE CONDUCTING BUSINESS ACTIVITY IN THE ZONE

RENAISSANCE ZONE APPORTIONMENT PERCENTAGE	COLUMN 1 LOCATED IN LANSING	COLUMN 2 LOCATED IN RENAISSANCE ZONE	COLUMN 3 PERCENTAGE
3. Average net book value of real and tangible personal property (If qualified for less than a full tax year, use monthly average) 3			(Column 2 divided by column 1)
4. Gross rents paid on real property multiplied by 8 4			
5. Total property (Add lines 3 and 4 of columns 1 and 2) 5			%
6. Total wages, salaries and other compensation 6			%
7. Total percentages (Add column 3 lines 5 and 6) 7			%
8. Renaissance Zone deduction percentage (Line 7 divided by 2) 8			%

RENAISSANCE ZONE DEDUCTION

The Renaissance Zone designation starts on January 1 of the first year of designation and ends on December 31 of the final year of designation. The deduction is reduced during the last 3 calendar years of a zone's designation. The deduction allowance factor is: 100% for all but the last three years of a zone's designation; 75% for the tax year that is 2 years before the final year of designation; 50% for the tax year immediately preceding the final year of designation; and 25% for the final year of designation. For example, properties in Renaissance within Zones 1 through 6, began having reduced deductions in 2009 (unless a specific property was granted an extension).

CALCULATION OF RENAISSANCE ZONE DEDUCTION (for both fiscal year and calendar year taxpayers)	COLUMN 1 MONTHS IN TAX YEAR PRIOR TO 01/01/2017	COLUMN 2 MONTHS IN TAX YEAR AFTER 12/31/2016
9. Total allocated income (Form L-1120, page 1, line 7) 9		
10. Renaissance Zone deduction base (Line 9 multiplied by line 8) 10		
11. Enter the number of months in each column for the stated time period 11		
12. Renaissance Zone deduction base for portion of year (Line 10 times line 11 of the column divided by the total number of months in the tax year or short period) 12		
13. Enter Renaissance Zone Deduction Allowance Factor for each column. (Must be equal to 100%, 75%, 50%, 25% or 0%) 13	%	%
14. Renaissance Zone deduction for each portion of the tax year (Line 12 multiplied by line 13 of the column) 14		
15. Renaissance Zone deduction for the tax year (Add amounts on line 14 of columns 1 and 2; enter here and on Form L-1120, page 1, line 8) 15		

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CORPORATION TOOL AND DIE RECOVERY ZONE DEDUCTION, SCHEDULE TD OF FORM L-1120

FOR COMPUTATION OF THE TOOL AND DIE RECOVERY ZONE DEDUCTION

FOR USE BY A CORPORATION LOCATED AND DOING BUSINESS IN A LANSING TOOL AND DIE RECOVERY ZONE

1. Address of each location in a Lansing Tool and Die Recovery Zone and the number of the zone	2. Dates qualified to claim RZ deduction
	Starting date / /
	Ending date / /
	Starting date / /
	Ending date / /

DISQUALIFICATION SECTION

A CORPORATION IS NOT QUALIFIED TO CLAIM THE TOOL AND DIE RECOVERY ZONE DEDUCTION IF ANY OF THE FOLLOWING TAXES ARE DELINQUENT:

City Income Tax	Personal Property Tax	Commercial Facilities Tax (CFT)	City (Detroit) Utilities Users Tax
Michigan Income Tax	Michigan Single Business Tax	Enterprise Zone Tax	Technology Park Development Tax
General Property Tax	Industrial Facilities Tax (IFT)	Neighborhood Enterprise Zone Tax	Commercial Forest Tax

CORPORATION LOCATED AND DOING BUSINESS IN A TOOL AND DIE RECOVERY ZONE

TO CLAIM A TOOL AND DIE RECOVERY ZONE DEDUCTION A CORPORATION MUST HAVE REAL AND/OR PERSONAL PROPERTY LOCATED IN A LANSING TOOL AND DIE RECOVERY ZONE AND BE CONDUCTING BUSINESS ACTIVITY IN THE ZONE

RECOVERY ZONE APPORTIONMENT PERCENTAGE	COLUMN 1 LOCATED IN LANSING	COLUMN 2 LOCATED IN RECOVERY ZONE	COLUMN 3 PERCENTAGE
3. Average net book value of real and tangible personal property (If qualified for less than a full tax year, use monthly average)	3		(Column 2 divided by column 1)
4. Gross rents paid on real property multiplied by 8	4		
5. Total property (Add lines 3 and 4 of columns 1 and 2)	5		%
6. Total wages, salaries and other compensation	6		%
7. Total percentages (Add column 3 lines 5 and 6)		7	%
8. Tool and Die Recovery Zone deduction percentage (Line 7 divided by 2)		8	%

TOOL AND DIE RECOVERY ZONE DEDUCTION

The Tool and Die Recovery Zone designation starts on January 1 of the first year of designation and ends on December 31 of the final year of designation. The deduction is reduced during the last 3 calendar years of a zone's designation. The deduction allowance factor is: 100% for all but the last three years of a zone's designation; 75% for the tax year that is 2 years before the final year of designation; 50% for the tax year immediately preceding the final year of designation; and 25% for the final year of designation. For example, properties in Renaissance within Zones 1 through 6, began having reduced deductions in 2009 (unless a specific property was granted an extension).

CALCULATION OF TOOL AND DIE RECOVERY ZONE DEDUCTION both fiscal year and calendar year taxpayers	(for	COLUMN 1 MONTHS IN TAX YEAR PRIOR TO 01/01/2017	COLUMN 2 MONTHS IN TAX YEAR AFTER 12/31/2016
9. Total allocated income (Form L-1120, page 1, line 7)	9		
10. Tool and Die Recovery Zone deduction base (Ln 9 times Ln 8)	10		
11. Enter the number of months in each column for the stated time period	11		
12. Tool and Die Recovery Zone deduction base for portion of year (Line 10 times line 11 of column divided by the total number of months in tax year or short period)	12		
13. Enter Tool and Die Recovery Zone Deduction Allowance Factor for each column. (Must be equal to 100%, 75%, 50%, 25% or 0%)	13	%	%
14. Tool and Die Recovery Zone deduction for each portion of the tax year (Line 12 multiplied by line 13 of the column)	14		
15. Tool and Die Recovery Zone deduction for the tax year (Add amounts on line 14 of columns 1 and 2; enter here and on Form L-1120, page 1, line 8)	15		

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